PUBLIC NOTICE

m. Frr 27

DEPARTMENT OF TAXATION NOTICE OF INTENT TO AWARD CONTRACT

Pursuant to Section 84-15 (a)(3), Hawaii Revised Statues, the Department of Taxation (hereinafter DOTAX), hereby gives notice of its intent to award a contract to OffCoast, Inc. (hereafter CONSULTANT), whose President, H. Ronald Riggs, PhD is a State of Hawaii, University of Hawaii employee.

DOTAX is in need of services, which the CONSULTANT is qualified to provide. Pursuant to Section 103D-304, Hawaii Revised Statutes, DOTAX is authorized to enter into this contract.

The scope of services to be performed by the CONSULTANT includes:

Reviewing taxpayers' records, conducting interviews, etc. and performing any and all necessary work to determine whether the taxpayer performed qualified research activities as defined under IRC 41 (d)(1) and Section 235-110.91 HRS. Prepare a written report and testify before the Board of Review, Tax Appeal Court, etc. as needed.

The services of the CONSULTANT shall commence on or after March 11, 2008 and shall remain in force until June 30, 2008.

Total contract price shall be \$14,500.

Anyone wishing to protest this posting should call Suzanne Efhan at (808) 587-1500, by end of business March 10, 2008.

Suzanne Effan

Administrative Services Officer

Department of Taxation

02/27/2008

Date